

## CHAPTER 24     UNIFORM SYSTEM OF ACCOUNTS FOR TELEPHONE CORPORATIONS

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### 2400     COMMISSION AUTHORITY

2400.1     Under D.C. Code §43-510 (1981 Ed.), the Commission shall prescribe the forms of books, accounts, papers, and records for public utilities.

2400.2     This chapter shall contain the rules governing the prescribed forms of books, accounts, papers, and records for telephone corporations operating within the District of Columbia.

**AUTHORITY:** Unless otherwise noted, the authority for this chapter is Paragraph 97(b) of §8 of An Act Making appropriations to provide for the expenses of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and fourteen, and for other purposes, approved March 4, 1913 (37 Stat. 977); as amended by §2 of the Public Utilities Amendment Act of 1989, D.C. Law 8-47, D.C. Code §43-501 (1981 Ed.).

**SOURCE:** Final Rulemaking published at 36 DCR 6070 (August 25, 1989).

### 2401     ESTABLISHMENT OF UNIFORM SYSTEM OF ACCOUNTS

2401.1     A telephone corporation operating within the District of Columbia and providing intrastate communications services shall conform its books of accounts and shall record its business transactions in accordance with the Uniform System of Accounts (USOA) as provided for in this chapter.

**SOURCE:** Final Rulemaking published at 36 DCR 6070 (August 25, 1989).

### 2402     ADOPTION OF USOA

2402.1     The USOA, as provided for in §2401, shall be the accounts prescribed in 47 CFR 32 as adopted at 51 F.R. 43, 498, CC Docket No. 78-196, 60 Rad. Reg. 2d 1111 (1986), subject to those revisions as provided for in §2403.

2402.2     All references contained in 47 CFR §32 pertaining to the "Federal Communications Commission," "FCC," or "Commission," or referencing any address, federal statute, or rule, shall be read to mean, and refer to, the "Public Service Commission of the

District of Columbia," its address, its governing statute, and, where appropriate, its rules.

SOURCE: Final Rulemaking published at 36 DCR 6070 (August 25, 1989).

## **2403 REVISIONS TO THE USOA**

2403.1 The USOA, as prescribed in §2402, may be revised by petition of an interested party or by motion of the Commission; Provided, that the revisions to the USOA shall not take effect until the Commission orders the revisions to take effect and compliance with D.C. Code §1-1506 (1981 Ed.), is effected.

2403.2 The USOA, as prescribed in §2402.1, shall not include §3216 of 47 CFR Part 32, regarding the automatic adoption of changes in the Generally Accepted Accounting Principles upon ninety (90) days' notice of the telephone corporation to the Commission.

SOURCE: Final Rulemaking published at 36 DCR 6070, 6071 (August 25, 1989); as amended by Final Rulemaking published at 36 DCR 8074 (November 24, 1989).

## **2499 DEFINITION**

2499.1 When used in this chapter, the following term shall have the meaning ascribed:

**Telephone corporation** - the definition shall be as stated in D.C. Code §43-217 (1981 Ed.).

SOURCE: Final Rulemaking published at 36 DCR 6070, 6071 (August 25, 1989).